



B.Com Honours

Semester III

Calicut University

SOCIAL ENTREPRENEURSHIP

Course Code: COM3MN202 • Module 4 Notes

Module IV: Future Trends and Innovations in Social Entrepreneurship

The future of social entrepreneurship is defined by deep-tech integration, cross-border scalability, multi-sector collaborative models, and progressive government policy frameworks.

Unit 17: Emerging Technologies in Social Impact – AI, Blockchain, & IoT

- 1. Artificial Intelligence (AI):** Predictive analytics for disease outbreak tracking, localized crop disease diagnosis via smartphone cameras.
- 2. Blockchain Technology:** Ensuring immutable, zero-leakage distribution of humanitarian relief funds and transparent supply chain tracking for fair-trade agricultural products.
- 3. Internet of Things (IoT):** Remote smart water quality sensors and solar grid monitoring in off-grid rural villages.

Unit 18: Globalization and Cross-cultural Perspectives in Social Entrepreneurship

Social ventures increasingly scale models globally across the Global South. Adapting solutions requires deep cultural empathy, localized pricing, and navigating heterogeneous regulatory compliance environments.

Unit 19: Collaborations and Partnerships in Social Innovation – P4 Framework

Public-Private-People Partnerships (P4): Synergizing government infrastructure, corporate capital & technology, non-profit field execution, and local community leadership to solve complex wicked problems at national scale.

Unit 20: Role of Government and Policy – Social Stock Exchange & Atal Innovation Mission

- 1. Social Stock Exchange (SSE):** SEBI-regulated platform enabling Non-Profit Organizations (NPOs) and For-Profit Social Enterprises (FPEs) to list and raise patient capital via Zero Coupon Zero Principal (ZCZP) instruments.
- 2. Atal Innovation Mission (AIM):** NITI Aayog initiative supporting Atal Incubation Centres (AICs) to nurture early-stage social impact startups across India.

Practical Case Analysis (Zero Coupon Zero Principal - ZCZP Bond Issue): A registered social enterprise lists on the Social Stock Exchange (SSE) to raise Rs. 1,00,00,000 for building 50 rural digital learning centers. Institutional donors subscribe to ZCZP bonds. Analyze financial characteristics and impact reporting requirements.

Financial & Social Impact Analysis:

- *Financial Return:* **Zero Interest (Coupon = 0%)** and **Zero Principal Repayment (Principal = 0%)**. It is an outright philanthropic grant structured as a financial security.
- *Tax Treatment:* Donors write off the subscription as a charitable donation under Section 80G.
- *Social Impact Reporting:* Social enterprise must submit an annual audited **Social Impact Report** under SEBI SSE regulations detailing metrics: number of rural students trained, digital literacy rates achieved, and gender inclusivity ratios.

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